

111TH CONGRESS  
1ST SESSION

# H. R. 2244

To amend the Internal Revenue Code of 1986 to allow an individual who is entitled to receive child support a refundable credit equal to the amount of unpaid child support and to increase the tax liability of the individual required to pay such support by the amount of the unpaid child support.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2009

Ms. ZOE LOFGREN of California (for herself and Mrs. BONO MACK) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow an individual who is entitled to receive child support a refundable credit equal to the amount of unpaid child support and to increase the tax liability of the individual required to pay such support by the amount of the unpaid child support.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Single Parent Protec-  
5 tion Act of 2009”.

1 **SEC. 2. TREATMENT OF UNPAID CHILD SUPPORT.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-  
 3 chapter A of chapter 1 of the Internal Revenue Code of  
 4 1986 (relating to refundable credits) is amended by insert-  
 5 ing after section 36A the following new section:

6 **“SEC. 36B. UNPAID CHILD SUPPORT.**

7 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
 8 gible individual, there shall be allowed as a credit against  
 9 the tax imposed by this subtitle for the taxable year an  
 10 amount equal to the unpaid child support of such indi-  
 11 vidual for such year.

12 “(b) DEFINITIONS.—For purposes of this section—

13 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible  
 14 individual’ means any individual—

15 “(A) who is entitled to receive child sup-  
 16 port payments during the taxable year, and

17 “(B) who, as of the close of such taxable  
 18 year, has not received all of the child support  
 19 payments to which such individual is entitled  
 20 for such year.

21 “(2) UNPAID CHILD SUPPORT.—The term ‘un-  
 22 paid child support’ means, with respect to an indi-  
 23 vidual for any taxable year, the excess of—

24 “(A) the aggregate child support payments  
 25 such individual is entitled to receive during  
 26 such year, over

1 “(B) the child support payments such indi-  
2 vidual received during such year.

3 “(3) CHILD SUPPORT PAYMENT.—

4 “(A) IN GENERAL.—The term ‘child sup-  
5 port payment’ means, with respect to any tax-  
6 able year—

7 “(i) any periodic payment of a fixed  
8 amount, or

9 “(ii) any payment of a medical or  
10 educational expense, insurance premium,  
11 or other similar item,

12 which is required to be paid to the taxpayer  
13 during such taxable year by an individual under  
14 a support instrument for the support of any  
15 child of such individual.

16 “(B) COORDINATION WITH TANF.—The  
17 term ‘child support payment’ shall not include  
18 any payment the right to which has been as-  
19 signed to a State pursuant to section 408(a)(3)  
20 of the Social Security Act.

21 “(c) TAXPAYER REQUIRED TO IDENTIFY INDIV-  
22 VIDUAL REQUIRED TO PAY SUPPORT.—No credit shall be  
23 allowed under this section for a taxable year unless the  
24 taxpayer includes on the return for such year the name

1 and TIN on each individual required to make support pay-  
 2 ments to the taxpayer during such taxable year.

3 “(d) INCREASE IN TAX OF INDIVIDUAL FAILING TO  
 4 MAKE REQUIRED SUPPORT PAYMENTS.—

5 “(1) IN GENERAL.—If credit is allowed under  
 6 this section for any taxable year with respect to un-  
 7 paid support payments, the tax imposed by this  
 8 chapter on the individual failing to make such pay-  
 9 ment (for such individual’s taxable year which be-  
 10 gins in the calendar year in which the taxable year  
 11 of the taxpayer begins) shall be increased by the  
 12 amount of such credit.

13 “(2) NO CREDITS AGAINST TAX, ETC.—Any in-  
 14 crease in tax under this subsection shall not be  
 15 treated as a tax imposed by this chapter for pur-  
 16 poses of determining—

17 “(A) the amount of any other credit under  
 18 this part, or

19 “(B) the minimum tax under section 55.”.

20 (b) CONFORMING AMENDMENTS.—

21 (1) Paragraph (2) of section 1324(b) of title  
 22 31, United States Code, is amended by inserting  
 23 “36B,” after “36A,”.

24 (2) The table of sections for subpart C of part  
 25 IV of subchapter A of chapter 1 of the Internal Rev-

1        enue Code of 1986 is amended by inserting after the  
2        item relating to section 36A the following new item:

“Sec. 36B. Unpaid child support.”.

3        (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2009.

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